

UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF MASSACHUSETTS

IN RE LERNOUT & HAUSPIE  
SECURITIES LITIGATION

Civil Action No. 00-CV-11589 (PBS)

FILLER, et al.,  
Plaintiffs,

Civil Action No. 02-CV-10302 (PBS)

V.  
LERNOUT, et al.  
Defendants.

STONINGTON PARTNERS, INC.,  
et al.,

Civil Action No. 02-CV-10303 (PBS)

Plaintiffs,  
v.  
DAMMEKENS et al.,  
Defendants.

BAMBERG, et al.,  
Plaintiffs,

Civil Action No. 02-CV-10304 (PBS)

V.  
LERNOUT, et al.,  
Defendants.

CONSOLIDATED WITH

BAKER, et al.,  
Plaintiffs,

Civil Action No. 02-CV-10305 (PBS)

V.  
KPMG LLP, et al.,  
Defendants.

**DECLARATION OF SUONG T. NGUYEN IN SUPPORT OF KPMG LLP'S  
MEMORANDUM OF LAW IN OPPOSITION TO SG COWEN'S MOTION TO  
COMPEL AND IN SUPPORT OF CROSS-MOTION FOR PROTECTIVE ORDER**

I, Suong T. Nguyen, hereby declare the following to be true and correct:

1. I am an associate at the law firm of Davis Polk & Wardwell, counsel for KPMG LLP. Based on my knowledge as counsel in this action, I submit this declaration in opposition to

SG Cowen's Motion to Compel and in Support of KPMG LLP's Cross-Motion for Protective Order.

2. Attached hereto as Exhibits 1 through 43 are true and correct copies of the following:

- Exhibit 1: Scheduling Order of Judge Saris dated February 26, 2003;
- Exhibit 2: Amended Scheduling Order of Magistrate Judge Collings dated April 2, 2004;
- Exhibit 3: Further Amended Scheduling Order of Magistrate Judge Collings dated June 28, 2004;
- Exhibit 4: Notice of Deposition of Robert McLamb dated September 28, 2004 by Defendant Gaston Bastiaens;
- Exhibit 5: Notice of Deposition of Richard Breslow dated September 28, 2004 by Defendant Gaston Bastiaens;
- Exhibit 6: Notice of Deposition of John Guinan dated September 28, 2004 by Defendant Gaston Bastiaens;
- Exhibit 7: Notice of Deposition of James Boyer dated September 28, 2004 by Defendant Gaston Bastiaens;
- Exhibit 8: Notice of Deposition of Jason Kneeland dated September 28, 2004 by Defendant Gaston Bastiaens;
- Exhibit 9: Notice of Deposition of Michael Maschio dated September 28, 2004 by Defendant Gaston Bastiaens;
- Exhibit 10: Notice of Deposition of Paul Sisson dated September 28, 2004 by Defendant Gaston Bastiaens;
- Exhibit 11: Notice of Deposition of Digby Wirtz dated September 28, 2004 by Defendant Gaston Bastiaens;
- Exhibit 12: Notice of Deposition of 30(b)(6) witness from KPMG LLP dated October 1, 2004 by Defendant Gaston Bastiaens;
- Exhibit 13: Notice of Deposition of Robert McLamb dated October 1, 2004 by Defendant SG Cowen Securities Corporation;
- Exhibit 14: Notice of Deposition of Robert McLamb dated October 4, 2004 by Defendants Vandendiessche, Cauwelier and Depauw;

- Exhibit 15: Notice of Deposition of Richard Breslow dated October 4, 2004 by Defendants Vandendiessche, Cauwelier and Depauw;
- Exhibit 16: Notice of Deposition of John Guinan dated October 4, 2004 by Defendants Vandendiessche, Cauwelier and Depauw;
- Exhibit 17: Notice of Deposition of James Boyer dated October 4, 2004 by Defendants Vandendiessche, Cauwelier and Depauw;
- Exhibit 18: Notice of Deposition of Jason Kneeland dated October 4, 2004 by Defendants Vandendiessche, Cauwelier and Depauw;
- Exhibit 19: Notice of Deposition of Michael Maschio dated October 4, 2004 by Defendants Vandendiessche, Cauwelier and Depauw;
- Exhibit 20: Notice of Deposition of Paul Sisson dated October 4, 2004 by Defendants Vandendiessche, Cauwelier and Depauw;
- Exhibit 21: Notice of Deposition of Digby Wirtz dated October 4, 2004 by Defendants Vandendiessche, Cauwelier and Depauw;
- Exhibit 22: Notice of Deposition of 30(b)(6) witness from KPMG LLP dated October 4, 2004 by Defendants Vandendiessche, Cauwelier and Depauw;
- Exhibit 23: Revised Notice of Deposition of 30(b)(6) witness from KPMG LLP dated October 6, 2004 by Defendant Gaston Bastiaens;
- Exhibit 24: Notice of Service of Subpoena on Robert McLamb dated October 6, 2004 by Defendant Bastiaens;
- Exhibit 25: Notice of Service of Subpoena on Richard Breslow dated October 6, 2004 by Defendant Bastiaens;
- Exhibit 26: Notice of Service of Subpoena on John Guinan dated October 6, 2004 by Defendant Bastiaens;
- Exhibit 27: Notice of Service of Subpoena on James Boyer dated October 6, 2004 by Defendant Bastiaens;
- Exhibit 28: Notice of Service of Subpoena on Jason Kneeland dated October 6, 2004 by Defendant Bastiaens;
- Exhibit 29: Notice of Service of Subpoena on Michael Maschio dated October 6, 2004 by Defendant Bastiaens;
- Exhibit 30: Notice of Service of Subpoena on Paul Sisson dated October 6, 2004 by Defendant Bastiaens;

- Exhibit 31: Gaston Bastiaens' First Request for Admission Propounded to Defendants KPMG LLP and Klynveld Peat Marwick Goergeler Bedrijfsrevisoren dated October 6, 2004;
- Exhibit 32: Gaston Bastiaens' First Request for Production of Documents to Defendants KPMG LLP and Klynveld Peat Marwick Goergeler Bedrijfsrevisoren dated October 6, 2004;
- Exhibit 33: Defendant Gaston Bastiaens' Response to Plaintiffs' First Set of Requests for Production of Documents and Things dated April 30, 2004;
- Exhibit 34: Docket Sheet entry of Order of Judge Saris dated September 27, 2004;
- Exhibit 35: Letter from Bastiaens' Counsel to Judge Saris dated September 30, 2004;
- Exhibit 36: Letter from Audit Committee Directors' Counsel to Judge Saris dated September 29, 2004;
- Exhibit 37: Letter from SG Cowen's Counsel to Judge Saris dated October 4, 2004;
- Exhibit 38: Letter from Bastiaens' Counsel to KPMG LLP's Counsel dated October 6, 2004; and Letter from KPMG LLP's Counsel responding to same.
- Exhibit 39: Letter from KPMG LLP's Counsel to Bastiaens' Counsel dated October 1, 2004;
- Exhibit 40: Letter from Bastiaens' Counsel to KPMG LLP's Counsel dated October 1, 2004;
- Exhibit 41: Letter from KPMG LLP's Counsel to Bastiaens' Counsel and Counsel for RVD Securities, N.V., Vandendiessche, Cauwelier and Depauw dated October 4, 2004;
- Exhibit 42: Letter from KPMG LLP's Counsel to SG Cowen's Counsel dated October 4, 2004;
- Exhibit 43: Transcript of February 13, 2003 Scheduling Conference before Judge Saris;
- Exhibit 44: KPMG LLP's Supplemental Responses and Objections to Interrogatory No. 2 of Class Plaintiffs' First Set of Interrogatories to KPMG LLP, dated June 15, 2004.

3. Pursuant to 28 U.S.C. § 1746(2), I declare under penalty of perjury that the foregoing is true and correct. Executed at New York, New York this 12th day of October 2004.

  
Suong T. Nguyen